

IN THE UNITED STATES DISTRICT COURT  
FOR THE WESTERN DISTRICT OF WISCONSIN

|                               |   |                    |
|-------------------------------|---|--------------------|
| UNITED STATES OF AMERICA,     | ) |                    |
|                               | ) | Case No. 19-cv-242 |
| Plaintiff,                    | ) |                    |
|                               | ) |                    |
| v.                            | ) |                    |
|                               | ) |                    |
| ERIC T. ANDERSON,             | ) |                    |
| LISA RICHARDSON,              | ) |                    |
| MMJ LAKE PROPERTIES, LLC, and | ) |                    |
| FORESIGHT BANK,               | ) |                    |
|                               | ) |                    |
| Defendants.                   | ) |                    |
| _____                         | ) |                    |

**ORDER AUTHORIZING SALE**

The United States has moved for an Order authorizing and ordering the sale of the real property located at E6487 836<sup>th</sup> Avenue, Colfax, Wisconsin, 54730 (the "Property") that is more fully described as:

**Lot Nineteen (19), The Meadows, Town of Tainter, Dunn County, Wisconsin.**

For good cause appearing, IT IS HEREBY ORDERED that:

1. The United States' motion authorizing and ordering the sale of the Property described above is GRANTED.
2. On **July 23, 2020** (the scheduled closing date) or within 60 days after the entry of this Order Authorizing Sale, Jill Rassbach, (hereinafter the "Receiver") is authorized to sell the Property to Jeffrey W. Warner and Alicia J. Warner (the "Buyer") for the sum of \$395,000, free and clear of all rights, titles, claims, and interests of the parties to this case, including any rights of redemption.

3. Upon receiving \$395,000 from the Buyer, the Receiver is authorized and directed to issue a deed in a form that substantially conforms to the “Receiver’s Deed to Real Property” that was attached as **Exhibit 1** to the United States’ *Motion for Order Authorizing Sale*.

4. The proceeds of the sale shall be distributed by the Receiver as follows:

a. First, to the costs of sale, as follows. With regard to the costs of sale:

i. First, \$25,392.48 to the Receiver, which includes:

1. \$1,692.48 to the Receiver to be reimbursed for her reasonable and necessary expenditures to protect and preserve the value of the Property; and
2. \$23,700.00, to the Receiver for her commission of 6 (six) percent of the gross sale proceeds, to be split with the buyer’s agent at closing; and

ii. Second, \$2,915.00 Westconsin Title Services to be distributed for reasonable closing costs and government recording and transfer fees.

b. Second, to Dunn County, Wisconsin in an amount sufficient to satisfy any outstanding real estate taxes, as permitted by 26 U.S.C. § 6323(b)(6), currently identified as \$8,309.25.

c. Third, \$113,216.41<sup>1</sup> to MMJ and Foresight, for the balance of their outstanding interests in the Property reflected in the mortgage filed on March 19, 2008 with the Dunn County Recorder of Deeds at Document No. 552164 and the Land Contract filed on July 28, 2016 with the Dunn County Register of Deeds at Document No. 616670.

d. Fourth, the remainder (approximately \$245,166.86) of the remaining net sale proceeds, fifty percent will be distributed to Lisa Richardson and fifty percent to the United States (by virtue of federal tax liens filed on May 8, 2017 with the Dunn County Register of Deeds at Document No. 621865).

i. The United States’ fifty percent share, in the amount of \$122,583.43 shall be transmitted to the United States by check made payable to the “U.S. Department of Justice” and transmitted as follows:

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<sup>1</sup> In the event the closing does not occur on July 23, 2020. MMJ and Foresight are entitled to \$12.09 in interest per day.

*For regular mail delivery:*  
Department of Justice  
ATTN: TAX FLU  
P.O. Box 310  
Ben Franklin Station  
Washington, D.C. 20044


*For overnight delivery:*  
Department of Justice  
ATTN: TAX FLU  
Room 6647  
Judiciary Center Building  
555 Fourth Street, N.W.  
Washington, D.C. 20001

- ii. Lisa Richardson's fifty percent share, in the amount of \$122,583.43 shall be issued in the form of a check made payable to "Lisa Richardson" to be held by the title company, Westconsin Title Services.

As Lisa Richardson does not wish to have the check transmitted to her by mail (or other form), Lisa Richardson shall personally collect the check at the Westconsin Title Services offices (444 South Broadway, Menomonie, WI 541751) and bring a valid driver's license to verify her identity at the time she collects the check consisting of her share of the sale proceeds.

IT IS SO ORDERED.

Dated: July 17, 2020

  
\_\_\_\_\_  
The Honorable James D. Peterson  
District Judge